

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**22-0011-000 SO SIOUX CITY COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,822.3906	3,829.0501	6.6595
Limited English Proficiency Factor	715.02 178.7552	751.00 187.7488	35.97 8.9936
Free Lunch/Poverty Factor	1,004.04 125.3506	1,073.98 146.5241	69.94 21.1735
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,126.4965	4,163.3230	36.8265
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	22,063,610.05	23,583,928.92	1,520,318.87
Transportation Allowance	211,775.95	270,548.23	58,772.28
Special Receipts Allowance	2,004,340.30	2,369,573.79	365,233.49
Total System Formula Needs	24,279,726.31	26,224,050.94	1,944,324.64
Temporary Aid Adjustment Factor	(303,496.58)	(327,800.64)	(24,304.06)
Modified System Formula Needs	23,976,229.73	25,896,250.31	1,920,020.58
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	658,553,299	685,492,778	26,939,479
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,256,256.34	6,512,181.39	255,925.05
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,004.43	0.00	(27,004.43)
Other Actual Receipts	3,925,755.35	4,282,139.90	356,384.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	10,209,016.12	10,794,321.29	585,305.18
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	13,767,213.61	15,101,929.01	1,334,715.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,004.43	0.00	(27,004.43)
Lop Off	0.00	(738,781.33)	(738,781.33)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	13,794,218.04	14,363,147.68	568,929.64
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,290.61)	(21,678.37)	8,612.24
Total System State Aid	13,763,927.43	14,341,469.31	577,541.88

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**22-0031-000 HOMER COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION		2005/06 STATE AID CERTIFICATION		DIFFERENCE	
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		462.8642		456.1164		(6.7477)
Limited English Proficiency Factor	1.32	0.3289	1.35	0.3378	0.04	0.0088
Free Lunch/Poverty Factor	48.63	1.8714	48.40	1.8932	(0.23)	0.0218
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		465.0645		458.3474		(6.7171)
Cost Group Cost		5,346.8143		5,664.6888		317.8745
Subtotal		2,486,613.36		2,596,395.34		109,781.99
Transportation Allowance		90,653.76		97,536.93		6,883.17
Special Receipts Allowance		215,574.01		219,084.54		3,510.53
Total System Formula Needs		2,792,841.12		2,913,016.82		120,175.69
Temporary Aid Adjustment Factor		(34,910.51)		(36,412.71)		(1,502.20)
Modified System Formula Needs		2,757,930.61		2,876,604.11		118,673.49
<b>SYSTEM FORMULA RESOURCES</b>						
System Adjusted Valuation		149,260,233		152,759,884		3,499,651
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,417,972.21		1,451,218.90		33,246.68
Net Option Funding		219,394.43		283,214.34		63,819.92
Allocated Income Tax Funds		27,994.77		26,972.94		(1,021.83)
Other Actual Receipts		457,253.70		460,171.86		2,918.16
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,122,615.11		2,221,578.04		98,962.93
<b>SYSTEM STATE AID CALCULATED</b>						
Equalization Aid Due System		635,315.50		655,026.07		19,710.57
Net Option Funding		219,394.43		283,214.34		63,819.92
Allocated Income Tax Funds		27,994.77		26,972.94		(1,021.83)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		882,704.70		965,213.35		82,508.65
<b>SYSTEM STATE AID PAID</b>						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		511.46		4,111.25		3,599.79
Total System State Aid		883,216.16		969,324.60		86,108.44

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**23-0002-000 CHADRON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,080.8598	1,105.0477	24.1879
Limited English Proficiency Factor	2.00 0.5000	4.00 1.0000	2.00 0.5000
Free Lunch/Poverty Factor	225.03 20.9099	267.00 29.5744	41.97 8.6645
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,102.2697	1,135.6221	33.3524
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	7,165,938.68	8,008,781.25	842,842.57
Transportation Allowance	29,613.96	35,818.33	6,204.37
Special Receipts Allowance	435,032.19	397,806.00	(37,226.18)
Total System Formula Needs	7,630,584.83	8,442,405.59	811,820.76
Temporary Aid Adjustment Factor	(95,382.31)	(105,530.07)	(10,147.76)
Modified System Formula Needs	7,535,202.52	8,336,875.52	801,673.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	248,350,344	268,611,253	20,260,909
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,359,328.27	2,551,806.90	192,478.64
Net Option Funding	219,932.64	42,463.83	(177,468.81)
Allocated Income Tax Funds	131,124.66	116,346.59	(14,778.08)
Other Actual Receipts	1,102,671.33	1,065,706.25	(36,965.09)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,813,056.91	3,776,323.57	(36,733.34)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,722,145.61	4,560,551.95	838,406.34
Net Option Funding	219,932.64	42,463.83	(177,468.81)
Allocated Income Tax Funds	131,124.66	116,346.59	(14,778.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,073,202.92	4,719,362.37	646,159.45
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,901.39)	177,000.44	188,901.83
Total System State Aid	4,061,301.52	4,896,362.81	835,061.28

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**23-0071-000 CRAWFORD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	319.4132	317.7379	(1.6753)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	118.00 20.7290	107.00 17.6124	(11.00) (3.1167)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	340.1422	335.3502	(4.7920)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,211,290.22	2,365,000.26	153,710.05
Transportation Allowance	6,266.68	5,332.59	(934.09)
Special Receipts Allowance	191,650.07	229,706.33	38,056.27
Total System Formula Needs	2,409,206.96	2,600,039.19	190,832.23
Temporary Aid Adjustment Factor	(30,115.09)	(32,500.49)	(2,385.40)
Modified System Formula Needs	2,379,091.88	2,567,538.70	188,446.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	98,352,657	106,739,373	8,386,716
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	934,350.24	1,014,024.04	79,673.80
Net Option Funding	84,974.24	66,874.47	(18,099.77)
Allocated Income Tax Funds	28,943.96	26,208.94	(2,735.02)
Other Actual Receipts	427,711.47	443,867.20	16,155.73
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,475,979.90	1,550,974.65	74,994.74
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	903,111.97	1,016,564.06	113,452.08
Net Option Funding	84,974.24	66,874.47	(18,099.77)
Allocated Income Tax Funds	28,943.96	26,208.94	(2,735.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,017,030.16	1,109,647.46	92,617.30
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	31,053.13	(37,305.47)	(68,358.60)
Total System State Aid	1,048,083.29	1,072,341.99	24,258.69

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**24-0001-000 LEXINGTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,099.9846	3,009.9567	(90.0279)
Limited English Proficiency Factor	625.00 156.2500	804.00 201.0000	179.00 44.7500
Free Lunch/Poverty Factor	1,153.00 203.0374	1,172.00 213.4785	19.00 10.4411
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,459.2720	3,424.4352	(34.8368)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	18,496,084.89	19,398,359.44	902,274.55
Transportation Allowance	38,707.30	39,686.39	979.08
Special Receipts Allowance	820,393.27	896,150.55	75,757.27
Total System Formula Needs	19,355,185.46	20,334,196.37	979,010.91
Temporary Aid Adjustment Factor	(241,939.82)	(254,177.45)	(12,237.64)
Modified System Formula Needs	19,113,245.65	20,080,018.92	966,773.27
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	502,581,193	506,085,039	3,503,846
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,774,521.33	4,807,807.87	33,286.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	114,512.65	0.00	(114,512.65)
Other Actual Receipts	2,255,727.38	2,145,471.14	(110,256.23)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,144,761.36	6,953,279.02	(191,482.34)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	11,968,484.29	13,126,739.90	1,158,255.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	114,512.65	0.00	(114,512.65)
Lop Off	0.00	(613,478.26)	(613,478.26)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	12,082,996.93	12,513,261.64	430,264.71
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,198.30)	117,734.86	127,933.16
Total System State Aid	12,072,798.64	12,630,996.50	558,197.86

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**24-0004-000 OVERTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	336.0955	330.6753	(5.4202)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.18 11.1619	71.28 7.3131	(15.90) (3.8488)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	347.2574	337.9884	(9.2690)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,856,720.70	1,914,598.96	57,878.26
Transportation Allowance	79,583.66	113,212.93	33,629.27
Special Receipts Allowance	112,574.31	99,587.29	(12,987.03)
Total System Formula Needs	2,048,878.67	2,127,399.18	78,520.51
Temporary Aid Adjustment Factor	(25,610.98)	(26,592.49)	(981.51)
Modified System Formula Needs	2,023,267.69	2,100,806.69	77,539.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	123,545,929	126,754,955	3,209,026
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,173,686.33	1,204,172.07	30,485.75
Net Option Funding	265,945.61	313,955.61	48,010.00
Allocated Income Tax Funds	21,818.98	21,135.42	(683.56)
Other Actual Receipts	286,439.62	263,421.51	(23,018.12)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,747,890.54	1,802,684.60	54,794.07
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	275,377.15	298,122.09	22,744.93
Net Option Funding	265,945.61	313,955.61	48,010.00
Allocated Income Tax Funds	21,818.98	21,135.42	(683.56)
Lop Off	0.00	0.00	0.00
Stabilization Factor	6,697.58	0.00	(6,697.58)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	569,839.32	633,213.11	63,373.79
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(47,915.02)	16,082.44	63,997.46
Total System State Aid	521,924.30	649,295.55	127,371.25

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**24-0011-000 COZAD CITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,133.6415	1,091.0309	(42.6106)
Limited English Proficiency Factor	42.00 10.5000	24.00 6.0000	(18.00) (4.5000)
Free Lunch/Poverty Factor	241.53 23.6854	234.00 23.0364	(7.53) (0.6490)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,167.8269	1,120.0673	(47.7596)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	6,244,153.37	6,344,832.56	100,679.19
Transportation Allowance	16,299.59	14,471.19	(1,828.41)
Special Receipts Allowance	547,600.84	575,731.90	28,131.06
Total System Formula Needs	6,808,053.80	6,935,035.65	126,981.84
Temporary Aid Adjustment Factor	(85,100.67)	(86,687.95)	(1,587.27)
Modified System Formula Needs	6,722,953.13	6,848,347.70	125,394.57
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	368,209,352	377,912,147	9,702,795
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,497,988.84	3,590,165.40	92,176.55
Net Option Funding	373,524.46	255,022.43	(118,502.03)
Allocated Income Tax Funds	121,596.48	101,367.49	(20,228.99)
Other Actual Receipts	1,167,130.25	1,128,940.49	(38,189.76)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,160,240.03	5,075,495.81	(84,744.22)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,562,713.10	1,772,851.89	210,138.79
Net Option Funding	373,524.46	255,022.43	(118,502.03)
Allocated Income Tax Funds	121,596.48	101,367.49	(20,228.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,057,834.03	2,129,241.81	71,407.78
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	56,097.66	131,891.85	75,794.20
Total System State Aid	2,113,931.69	2,261,133.66	147,201.97

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**24-0020-000 GOTHENBURG PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	964.4613	966.2483	1.7870
Limited English Proficiency Factor	13.00 3.2500	5.00 1.2500	(8.00) (2.0000)
Free Lunch/Poverty Factor	213.41 21.5892	217.00 22.6484	3.59 1.0593
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	989.3005	990.1468	0.8463
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,289,605.85	5,608,873.26	319,267.41
Transportation Allowance	39,921.98	34,274.43	(5,647.54)
Special Receipts Allowance	261,880.53	277,309.30	15,428.77
Total System Formula Needs	5,591,408.36	5,920,457.00	329,048.63
Temporary Aid Adjustment Factor	(69,892.60)	(74,005.71)	(4,113.11)
Modified System Formula Needs	5,521,515.76	5,846,451.28	324,935.52
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	334,220,809	346,568,085	12,347,276
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,175,097.69	3,292,396.81	117,299.12
Net Option Funding	23,625.99	0.00	(23,625.99)
Allocated Income Tax Funds	82,039.19	60,250.34	(21,788.85)
Other Actual Receipts	737,861.43	744,430.75	6,569.32
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,018,624.30	4,097,077.90	78,453.61
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,502,891.46	1,749,373.38	246,481.92
Net Option Funding	23,625.99	0.00	(23,625.99)
Allocated Income Tax Funds	82,039.19	60,250.34	(21,788.85)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,608,556.64	1,809,623.72	201,067.08
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	25,218.37	36,473.77	11,255.40
Total System State Aid	1,633,775.01	1,846,097.49	212,322.48

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**24-0101-000 SUMNER-EDDYVILLE-MILLER SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	221.3311	220.1043	(1.2268)
Limited English Proficiency Factor	7.00 1.7500	11.00 2.7500	4.00 1.0000
Free Lunch/Poverty Factor	79.44 13.9237	91.09 17.5324	11.66 3.6087
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	237.0048	240.3868	3.3819
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,540,786.19	1,695,286.60	154,500.41
Transportation Allowance	85,842.92	76,472.11	(9,370.80)
Special Receipts Allowance	72,643.95	74,707.15	2,063.20
Total System Formula Needs	1,699,273.06	1,846,465.86	147,192.80
Temporary Aid Adjustment Factor	(21,240.91)	(23,080.82)	(1,839.91)
Modified System Formula Needs	1,678,032.15	1,823,385.04	145,352.89
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	118,744,621	117,450,647	(1,293,974)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,128,073.90	1,115,781.15	(12,292.75)
Net Option Funding	35,821.63	6,359.51	(29,462.12)
Allocated Income Tax Funds	12,687.64	11,648.14	(1,039.50)
Other Actual Receipts	194,456.31	188,311.96	(6,144.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,371,039.48	1,322,100.75	(48,938.73)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	306,992.67	501,284.29	194,291.62
Net Option Funding	35,821.63	6,359.51	(29,462.12)
Allocated Income Tax Funds	12,687.64	11,648.14	(1,039.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	4,566.99	0.00	(4,566.99)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	360,068.93	519,291.94	159,223.01
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(34,597.42)	31,034.81	65,632.23
Total System State Aid	325,471.51	550,326.74	224,855.23

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**25-0025-000 CREEK VALLEY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	383.0121	344.5024	(38.5097)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	104.00 14.3504	102.00 15.3737	(2.00) 1.0233
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	397.3625	359.8761	(37.4864)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,583,283.46	2,537,964.55	(45,318.91)
Transportation Allowance	52,396.96	43,935.53	(8,461.43)
Special Receipts Allowance	153,422.00	153,064.00	(358.00)
Total System Formula Needs	2,789,102.42	2,734,964.08	(54,138.34)
Temporary Aid Adjustment Factor	(34,863.78)	(34,187.05)	676.73
Modified System Formula Needs	2,754,238.64	2,700,777.03	(53,461.62)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	201,554,060	204,461,390	2,907,330
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,914,763.57	1,942,383.21	27,619.63
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,217.67	2,046.28	(13,171.39)
Other Actual Receipts	520,541.75	527,654.65	7,112.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,450,522.99	2,472,084.14	21,561.14
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	386,352.47	228,692.89	(157,659.58)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,217.67	2,046.28	(13,171.39)
Lop Off	0.00	0.00	0.00
Stabilization Factor	76,820.09	126,885.32	50,065.23
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	478,390.23	357,624.49	(120,765.74)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,925.81)	65,391.55	80,317.36
Total System State Aid	463,464.43	423,016.04	(40,448.38)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**25-0095-000 SOUTH PLATTE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	193.4434	163.8415	(29.6019)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	57.00 8.4100	60.00 10.6805	3.00 2.2705
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	201.8534	174.7720	(27.0814)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,312,264.51	1,232,549.98	(79,714.53)
Transportation Allowance	23,947.90	21,545.39	(2,402.51)
Special Receipts Allowance	97,892.00	88,908.00	(8,984.00)
Total System Formula Needs	1,434,104.41	1,343,003.37	(91,101.04)
Temporary Aid Adjustment Factor	(17,926.31)	(16,787.54)	1,138.76
Modified System Formula Needs	1,416,178.10	1,326,215.83	(89,962.27)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	162,555,683	162,729,456	173,773
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,544,278.99	1,545,929.83	1,650.84
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,516.79	3,522.66	(1,994.13)
Other Actual Receipts	304,080.12	286,512.57	(17,567.55)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,853,875.90	1,835,965.07	(17,910.84)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,516.79	3,522.66	(1,994.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,516.79	3,522.66	(1,994.13)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(30,351.27)	(25,483.72)	4,867.55
Prior Year State Aid Correction	(649.24)	295.85	945.10
Total System State Aid	(25,483.72)	(21,665.20)	3,818.51

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06  
FOR INFORMATION PURPOSES ONLY**

**26-0001-000 PONCA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	493.8847	492.6415	(1.2432)
Limited English Proficiency Factor	1.66 0.4159	1.65 0.4134	(0.01) (0.0025)
Free Lunch/Poverty Factor	54.33 2.2529	55.61 2.3757	1.29 0.1228
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	496.5535	495.4306	(1.1228)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,654,979.10	2,806,460.20	151,481.10
Transportation Allowance	98,694.72	75,420.00	(23,274.72)
Special Receipts Allowance	159,290.44	162,218.14	2,927.71
Total System Formula Needs	2,912,964.26	3,044,098.35	131,134.09
Temporary Aid Adjustment Factor	(36,412.05)	(38,051.23)	(1,639.18)
Modified System Formula Needs	2,876,552.21	3,006,047.12	129,494.91
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	134,961,558	135,707,837	746,279
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,282,134.80	1,289,224.45	7,089.65
Net Option Funding	103,045.50	77,595.65	(25,449.85)
Allocated Income Tax Funds	34,517.28	29,188.33	(5,328.95)
Other Actual Receipts	403,469.55	381,502.19	(21,967.36)
Minimum Levy Adjustment	0.00	25,513.07	25,513.07
Total System Formula Resources	1,823,167.12	1,803,023.69	(20,143.43)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,053,385.09	1,203,023.43	149,638.34
Net Option Funding	103,045.50	77,595.65	(25,449.85)
Allocated Income Tax Funds	34,517.28	29,188.33	(5,328.95)
Lop Off	0.00	(65,428.68)	(65,428.68)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,190,947.86	1,244,378.72	53,430.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,639.72)	18,705.92	27,345.64
Total System State Aid	1,182,308.15	1,263,084.64	80,776.50

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**26-0024-000 NEWCASTLE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	200.3221	196.8435	(3.4786)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	22.00 0.9379	33.00 2.4719	11.00 1.5340
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	201.2600	199.3155	(1.9446)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,076,099.95	1,129,060.05	52,960.10
Transportation Allowance	30,240.00	30,052.23	(187.77)
Special Receipts Allowance	72,552.70	63,097.00	(9,455.70)
Total System Formula Needs	1,178,892.65	1,222,209.28	43,316.63
Temporary Aid Adjustment Factor	(14,736.16)	(15,277.62)	(541.46)
Modified System Formula Needs	1,164,156.49	1,206,931.67	42,775.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	74,797,501	75,746,489	948,988
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	710,576.26	719,591.65	9,015.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,510.76	5,336.84	1,826.08
Other Actual Receipts	190,087.04	178,872.74	(11,214.30)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	904,174.06	903,801.23	(372.83)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	259,982.43	303,130.44	43,148.01
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,510.76	5,336.84	1,826.08
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	263,493.19	308,467.28	44,974.09
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,943.05)	(599.81)	7,343.24
Total System State Aid	255,550.14	307,867.47	52,317.33

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**26-0070-000 ALLEN CONSOLIDATED SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	235.3137	245.0609	9.7472
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 5.3362	50.00 4.7346	(2.00) (0.6016)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	240.6499	249.7955	9.1456
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,286,710.33	1,415,013.98	128,303.65
Transportation Allowance	58,917.60	51,562.00	(7,355.60)
Special Receipts Allowance	64,497.00	68,039.00	3,542.00
Total System Formula Needs	1,410,124.93	1,534,614.98	124,490.05
Temporary Aid Adjustment Factor	(17,626.56)	(19,182.69)	(1,556.13)
Modified System Formula Needs	1,392,498.36	1,515,432.29	122,933.92
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	86,005,721	89,106,124	3,100,403
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	817,054.35	846,508.18	29,453.83
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	193,501.00	176,849.00	(16,652.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,010,555.35	1,023,357.18	12,801.83
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	381,943.01	492,075.11	110,132.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	381,943.01	492,075.11	110,132.10
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	21,598.48	73,833.13	52,234.64
Total System State Aid	403,541.50	565,908.24	162,366.74

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**26-0561-000 EMERSON-HUBBARD PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	385.3814	402.9136	17.5321
Limited English Proficiency Factor	3.00 0.7500	0.00 0.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	77.00 7.1515	65.00 4.5820	(12.00) (2.5695)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	393.2829	407.4956	14.2126
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,102,810.84	2,308,335.69	205,524.85
Transportation Allowance	113,808.11	90,418.50	(23,389.61)
Special Receipts Allowance	191,338.00	171,202.00	(20,136.00)
Total System Formula Needs	2,407,956.95	2,569,956.19	161,999.24
Temporary Aid Adjustment Factor	(30,099.46)	(32,124.45)	(2,024.99)
Modified System Formula Needs	2,377,857.49	2,537,831.74	159,974.25
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	129,847,800	133,012,574	3,164,774
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,233,554.10	1,263,619.45	30,065.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	395,528.26	382,838.60	(12,689.66)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,629,082.36	1,646,458.05	17,375.69
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	748,775.13	891,373.69	142,598.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	748,775.13	891,373.69	142,598.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,382.45	83,283.16	50,900.71
Total System State Aid	781,157.58	974,656.84	193,499.26

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**27-0001-000 FREMONT PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,934.8394	4,942.5211	7.6817
Limited English Proficiency Factor	217.00 54.2500	227.00 56.7500	10.00 2.5000
Free Lunch/Poverty Factor	1,074.00 103.8728	1,225.00 141.8226	151.00 37.9498
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	5,092.9622	5,141.0937	48.1315
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	27,231,122.97	29,122,695.73	1,891,572.75
Transportation Allowance	142,078.25	211,197.55	69,119.30
Special Receipts Allowance	1,869,787.44	1,792,073.86	(77,713.59)
Total System Formula Needs	29,242,988.67	31,125,967.13	1,882,978.47
Temporary Aid Adjustment Factor	(365,537.36)	(389,074.59)	(23,537.23)
Modified System Formula Needs	28,877,451.31	30,736,892.54	1,859,441.24
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,410,372,366	1,432,182,556	21,810,190
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	13,398,537.48	13,605,734.28	207,196.80
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	601,947.03	569,759.44	(32,187.59)
Other Actual Receipts	4,813,117.04	4,556,027.27	(257,089.77)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	18,813,601.55	18,731,520.99	(82,080.55)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	10,063,849.76	12,005,371.55	1,941,521.79
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	601,947.03	569,759.44	(32,187.59)
Lop Off	0.00	(244,249.08)	(244,249.08)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,665,796.79	12,330,881.91	1,665,085.12
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(358,201.55)	69,775.77	427,977.32
Total System State Aid	10,307,595.24	12,400,657.69	2,093,062.45

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**27-0046-000 DODGE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	219.3954	211.6997	(7.6957)
Limited English Proficiency Factor	16.00 4.0000	14.00 3.5000	(2.00) (0.5000)
Free Lunch/Poverty Factor	71.00 11.8013	55.00 7.2742	(16.00) (4.5271)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	235.1967	222.4739	(12.7228)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,257,552.89	1,260,245.15	2,692.26
Transportation Allowance	38,325.60	42,724.21	4,398.61
Special Receipts Allowance	90,276.00	96,443.00	6,167.00
Total System Formula Needs	1,386,154.49	1,399,412.36	13,257.87
Temporary Aid Adjustment Factor	(17,326.93)	(17,492.65)	(165.72)
Modified System Formula Needs	1,368,827.56	1,381,919.70	13,092.14
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	113,157,462	112,844,687	(312,775)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,074,995.89	1,072,024.53	(2,971.36)
Net Option Funding	21,502.43	27,836.27	6,333.85
Allocated Income Tax Funds	36,564.40	36,673.96	109.56
Other Actual Receipts	304,659.55	308,922.00	4,262.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,437,722.26	1,445,456.76	7,734.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	21,502.43	27,836.27	6,333.85
Allocated Income Tax Funds	36,564.40	36,673.96	109.56
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	58,066.82	64,510.23	6,443.41
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	247.79	1.67	(246.13)
Total System State Aid	58,314.61	64,511.90	6,197.28

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**27-0062-000 SCRIBNER-SNYDER COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	374.4433	367.1915	(7.2518)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 5.8654	66.00 5.2656	(4.00) (0.5998)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	380.3086	372.4571	(7.8516)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,033,439.68	2,109,853.41	76,413.74
Transportation Allowance	21,629.10	21,803.85	174.75
Special Receipts Allowance	192,376.00	211,919.00	19,543.00
Total System Formula Needs	2,247,444.78	2,343,576.26	96,131.49
Temporary Aid Adjustment Factor	(28,093.06)	(29,294.70)	(1,201.64)
Modified System Formula Needs	2,219,351.72	2,314,281.56	94,929.84
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	175,452,312	170,153,921	(5,298,391)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,666,796.96	1,616,462.25	(50,334.71)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,861.19	8,677.98	(6,183.20)
Other Actual Receipts	378,362.45	420,028.48	41,666.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,060,020.60	2,045,168.71	(14,851.89)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	159,331.12	269,112.85	109,781.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,861.19	8,677.98	(6,183.20)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	174,192.30	277,790.83	103,598.53
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,437.31	38,895.33	28,458.02
Total System State Aid	184,629.61	316,686.15	132,056.54

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**27-0594-000 LOGAN VIEW PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	761.0007	721.7084	(39.2923)
Limited English Proficiency Factor	30.00 7.5000	27.00 6.7500	(3.00) (0.7500)
Free Lunch/Poverty Factor	120.00 8.4625	132.00 11.3519	12.00 2.8894
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	776.9632	739.8102	(37.1529)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,154,277.75	4,190,794.75	36,517.00
Transportation Allowance	183,398.40	184,173.00	774.60
Special Receipts Allowance	373,089.75	368,386.00	(4,703.75)
Total System Formula Needs	4,710,765.90	4,743,353.75	32,587.85
Temporary Aid Adjustment Factor	(58,884.57)	(59,291.92)	(407.35)
Modified System Formula Needs	4,651,881.33	4,684,061.83	32,180.50
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	302,933,064	303,497,828	564,764
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,877,864.11	2,883,229.37	5,365.26
Net Option Funding	166,435.07	205,126.82	38,691.75
Allocated Income Tax Funds	59,462.58	52,634.11	(6,828.47)
Other Actual Receipts	744,096.89	754,525.53	10,428.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,847,858.65	3,895,515.83	47,657.17
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	804,022.67	788,546.01	(15,476.67)
Net Option Funding	166,435.07	205,126.82	38,691.75
Allocated Income Tax Funds	59,462.58	52,634.11	(6,828.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,029,920.33	1,046,306.94	16,386.61
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,637.77)	(35,396.91)	(23,759.14)
Total System State Aid	1,018,282.56	1,010,910.02	(7,372.54)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**27-0595-000 NORTH BEND CENTRAL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	590.1350	584.4822	(5.6528)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	80.00 4.5110	87.00 5.6516	7.00 1.1406
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	594.6460	590.1338	(4.5122)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,179,461.71	3,342,924.47	163,462.76
Transportation Allowance	89,825.76	89,427.00	(398.76)
Special Receipts Allowance	325,598.77	306,625.00	(18,973.77)
Total System Formula Needs	3,594,886.24	3,738,976.47	144,090.23
Temporary Aid Adjustment Factor	(44,936.08)	(46,737.21)	(1,801.13)
Modified System Formula Needs	3,549,950.16	3,692,239.26	142,289.10
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	350,646,470	345,667,943	(4,978,527)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,331,141.47	3,283,845.46	(47,296.01)
Net Option Funding	0.00	33,460.13	33,460.13
Allocated Income Tax Funds	47,737.12	52,353.74	4,616.61
Other Actual Receipts	688,224.01	669,750.61	(18,473.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,067,102.60	4,039,409.93	(27,692.67)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	33,460.13	33,460.13
Allocated Income Tax Funds	47,737.12	52,353.74	4,616.61
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	47,737.12	85,813.86	38,076.74
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	323.96	323.96
Total System State Aid	47,737.12	86,137.82	38,400.70

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**28-0001-000 OMAHA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	49,218.1949	50,122.3819	904.1871
Limited English Proficiency Factor	4,585.00 1,146.2500	5,186.00 1,296.5000	601.00 150.2500
Free Lunch/Poverty Factor	21,016.00 4,006.5596	21,148.00 4,017.6551	132.00 11.0955
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	54,371.0045	55,436.5370	1,065.5325
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	290,711,661.75	314,030,727.89	23,319,066.15
Transportation Allowance	8,488,681.92	8,355,919.50	(132,762.42)
Special Receipts Allowance	21,767,728.75	25,762,305.20	3,994,576.45
Total System Formula Needs	320,968,072.42	348,148,952.59	27,180,880.18
Temporary Aid Adjustment Factor	(4,012,100.91)	(4,351,861.91)	(339,761.00)
Modified System Formula Needs	316,955,971.51	343,797,090.69	26,841,119.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	15,135,540,944	15,674,302,551	538,761,607
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	143,787,638.97	148,905,874.23	5,118,235.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,449,679.21	6,583,830.32	(1,865,848.89)
Other Actual Receipts	53,961,520.27	58,481,156.95	4,519,636.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	206,198,838.45	213,970,861.50	7,772,023.06
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	110,757,133.07	129,826,229.18	19,069,096.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,449,679.21	6,583,830.32	(1,865,848.89)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	119,206,812.28	136,410,059.50	17,203,247.23
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(389,156.36)	(75,150.59)	314,005.76
Total System State Aid	118,817,655.92	136,334,908.91	17,517,252.99

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**28-0010-000 ELKHORN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,758.9794	4,188.6536	429.6743
Limited English Proficiency Factor	36.00 9.0000	38.00 9.5000	2.00 0.5000
Free Lunch/Poverty Factor	198.00 1.6960	180.00 0.0000	(18.00) (1.6960)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,769.6754	4,198.1536	428.4783
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	20,155,754.08	23,781,233.76	3,625,479.67
Transportation Allowance	216,711.36	225,004.50	8,293.14
Special Receipts Allowance	1,482,411.00	1,445,171.00	(37,240.00)
Total System Formula Needs	21,854,876.44	25,451,409.26	3,596,532.81
Temporary Aid Adjustment Factor	(273,185.96)	(318,142.62)	(44,956.66)
Modified System Formula Needs	21,581,690.49	25,133,266.64	3,551,576.15
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,558,258,638	1,849,624,221	291,365,583
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	14,803,457.06	17,571,430.10	2,767,973.04
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	701,675.96	656,778.86	(44,897.11)
Other Actual Receipts	3,772,852.00	4,032,714.00	259,862.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	19,277,985.02	22,260,922.96	2,982,937.93
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,303,705.47	2,872,343.69	568,638.22
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	701,675.96	656,778.86	(44,897.11)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,005,381.43	3,529,122.54	523,741.12
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	51,769.75	47,213.64	(4,556.10)
Total System State Aid	3,057,151.18	3,576,336.19	519,185.01

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**28-0011-000 WATERLOO PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	270.5418	196.4717	(74.0702)
Limited English Proficiency Factor	1.00 0.2500	4.00 1.0000	3.00 0.7500
Free Lunch/Poverty Factor	37.00 2.1956	48.00 5.8872	11.00 3.6916
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	272.9874	203.3588	(69.6285)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,459,612.88	1,151,964.57	(307,648.31)
Transportation Allowance	0.00	20,002.50	20,002.50
Special Receipts Allowance	77,677.00	88,046.00	10,369.00
Total System Formula Needs	1,537,289.88	1,260,013.07	(277,276.81)
Temporary Aid Adjustment Factor	(19,216.12)	(15,750.16)	3,465.96
Modified System Formula Needs	1,518,073.75	1,244,262.91	(273,810.85)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	114,057,185	128,927,075	14,869,890
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,083,543.26	1,224,807.21	141,263.96
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	111,412.59	105,403.98	(6,008.61)
Other Actual Receipts	269,493.70	292,457.66	22,963.96
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,464,449.55	1,622,668.85	158,219.30
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	53,624.20	0.00	(53,624.20)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	111,412.59	105,403.98	(6,008.61)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	165,036.80	105,403.98	(59,632.82)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(21,385.99)	(21,385.99)
Total System State Aid	165,036.80	84,017.99	(81,018.80)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**28-0017-000 MILLARD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	22,568.4955	23,183.3933	614.8977
Limited English Proficiency Factor	128.00 32.0000	136.00 34.0000	8.00 2.0000
Free Lunch/Poverty Factor	946.00 0.0000	1,133.00 6.7044	187.00 6.7044
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	22,600.4955	23,224.0977	623.6021
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	120,840,651.66	131,557,284.87	10,716,633.21
Transportation Allowance	820,505.35	956,961.50	136,456.15
Special Receipts Allowance	9,212,348.00	9,500,697.00	288,349.00
Total System Formula Needs	130,873,505.01	142,014,943.37	11,141,438.36
Temporary Aid Adjustment Factor	(1,635,918.81)	(1,775,186.79)	(139,267.98)
Modified System Formula Needs	129,237,586.20	140,239,756.58	11,002,170.38
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	6,697,577,541	7,212,226,116	514,648,575
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	63,626,986.64	68,516,148.10	4,889,161.46
Net Option Funding	1,760,829.55	2,754,219.12	993,389.56
Allocated Income Tax Funds	4,950,570.09	4,453,439.50	(497,130.59)
Other Actual Receipts	22,364,417.56	23,581,294.77	1,216,877.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	92,702,803.84	99,305,101.49	6,602,297.65
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	36,534,782.36	40,934,655.09	4,399,872.74
Net Option Funding	1,760,829.55	2,754,219.12	993,389.56
Allocated Income Tax Funds	4,950,570.09	4,453,439.50	(497,130.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	43,246,182.00	48,142,313.71	4,896,131.71
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	226,556.22	38,876.62	(187,679.59)
Total System State Aid	43,472,738.22	48,181,190.33	4,708,452.12

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**28-0033-000 VALLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	702.1444	681.2896	(20.8548)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	162.00 18.1435	163.00 19.2080	1.00 1.0646
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	720.2879	700.4976	(19.7903)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,851,245.50	3,968,100.82	116,855.32
Transportation Allowance	101,534.19	90,329.20	(11,204.99)
Special Receipts Allowance	542,204.00	642,149.00	99,945.00
Total System Formula Needs	4,494,983.69	4,700,579.02	205,595.33
Temporary Aid Adjustment Factor	(56,187.30)	(58,757.24)	(2,569.94)
Modified System Formula Needs	4,438,796.39	4,641,821.78	203,025.39
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	315,459,646	310,981,596	(4,478,050)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,996,866.64	2,954,325.16	(42,541.48)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	87,129.57	55,652.41	(31,477.16)
Other Actual Receipts	1,104,888.52	1,173,369.56	68,481.04
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,188,884.73	4,183,347.13	(5,537.60)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	249,911.66	458,474.65	208,562.99
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	87,129.57	55,652.41	(31,477.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	10,237.49	0.00	(10,237.49)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	347,278.72	514,127.06	166,848.34
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(51,351.64)	0.00	51,351.64
Total System State Aid	295,927.09	514,127.06	218,199.98

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2004/05 COMPARED TO 2005/06**

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**28-0054-000 RALSTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,507.7640	3,534.3084	26.5444
Limited English Proficiency Factor	85.00 21.2500	135.00 33.7500	50.00 12.5000
Free Lunch/Poverty Factor	568.00 39.9481	649.00 54.0700	81.00 14.1219
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,568.9621	3,622.1284	53.1663
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	19,082,577.50	20,518,230.15	1,435,652.65
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	2,132,147.00	2,019,983.00	(112,164.00)
Total System Formula Needs	21,214,724.50	22,538,213.15	1,323,488.65
Temporary Aid Adjustment Factor	(265,184.06)	(281,727.66)	(16,543.61)
Modified System Formula Needs	20,949,540.45	22,256,485.49	1,306,945.04
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,330,746,874	1,345,890,114	15,143,240
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,642,095.30	12,785,956.08	143,860.78
Net Option Funding	1,456,433.05	1,739,477.59	283,044.54
Allocated Income Tax Funds	536,686.17	456,634.30	(80,051.87)
Other Actual Receipts	4,432,213.00	4,394,643.00	(37,570.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	19,067,427.53	19,376,710.97	309,283.44
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,882,112.92	2,879,774.52	997,661.60
Net Option Funding	1,456,433.05	1,739,477.59	283,044.54
Allocated Income Tax Funds	536,686.17	456,634.30	(80,051.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,875,232.14	5,075,886.40	1,200,654.26
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	389,385.82	343,180.86	(46,204.96)
Total System State Aid	4,264,617.96	5,419,067.26	1,154,449.30

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SCHOOL FINANCE & ORGANIZATION SERVICES

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2004/05 COMPARED TO 2005/06**

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**28-0059-000 BENNINGTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	681.9258	697.3166	15.3909
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 1.4180	50.00 0.9826	(8.00) (0.4354)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	683.3438	698.2992	14.9554
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,653,712.20	3,955,647.70	301,935.49
Transportation Allowance	32,572.80	35,103.00	2,530.20
Special Receipts Allowance	305,266.00	322,189.00	16,923.00
Total System Formula Needs	3,991,551.00	4,312,939.70	321,388.69
Temporary Aid Adjustment Factor	(49,894.39)	(53,911.75)	(4,017.36)
Modified System Formula Needs	3,941,656.62	4,259,027.95	317,371.33
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	252,804,431	291,134,842	38,330,411
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,401,642.09	2,765,781.00	364,138.90
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	112,430.73	109,636.68	(2,794.05)
Other Actual Receipts	742,852.24	797,815.31	54,963.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,256,925.06	3,673,232.98	416,307.92
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	684,731.56	585,794.97	(98,936.59)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	112,430.73	109,636.68	(2,794.05)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	797,162.28	695,431.64	(101,730.64)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45,232.84	46,953.21	1,720.37
Total System State Aid	842,395.12	742,384.85	(100,010.27)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**28-0066-000 WESTSIDE COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	6,706.3239	6,842.5967	136.2728
Limited English Proficiency Factor	132.00 33.0000	125.00 31.2500	(7.00) (1.7500)
Free Lunch/Poverty Factor	673.00 23.9786	759.00 31.8454	86.00 7.8668
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	6,763.3025	6,905.6921	142.3896
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	36,162,122.05	39,118,596.16	2,956,474.11
Transportation Allowance	157,680.00	165,750.00	8,070.00
Special Receipts Allowance	3,333,091.00	3,054,198.00	(278,893.00)
Total System Formula Needs	39,652,893.05	42,338,544.16	2,685,651.11
Temporary Aid Adjustment Factor	(495,661.16)	(529,231.80)	(33,570.64)
Modified System Formula Needs	39,157,231.89	41,809,312.36	2,652,080.47
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,856,474,256	2,823,076,272	(33,397,984)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	27,136,505.43	26,819,224.58	(317,280.85)
Net Option Funding	8,983,076.98	10,300,895.02	1,317,818.04
Allocated Income Tax Funds	1,755,163.90	1,514,208.01	(240,955.90)
Other Actual Receipts	7,876,741.00	7,399,211.00	(477,530.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	45,751,487.32	46,033,538.61	282,051.30
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	8,983,076.98	10,300,895.02	1,317,818.04
Allocated Income Tax Funds	1,755,163.90	1,514,208.01	(240,955.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,738,240.88	11,815,103.03	1,076,862.15
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,154.61	(3,320.22)	(4,474.83)
Total System State Aid	10,739,395.50	11,811,782.81	1,072,387.31

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**29-0117-000 DUNDY COUNTY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	380.8144	364.7034	(16.1110)
Limited English Proficiency Factor	8.00 2.0000	6.00 1.5000	(2.00) (0.5000)
Free Lunch/Poverty Factor	84.00 8.5628	102.00 14.0186	18.00 5.4558
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	391.3772	380.2220	(11.1552)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	2,934,315.68	3,138,374.46	204,058.77
Transportation Allowance	270,661.74	242,474.45	(28,187.29)
Special Receipts Allowance	178,021.00	172,304.00	(5,717.00)
Total System Formula Needs	3,382,998.42	3,553,152.91	170,154.48
Temporary Aid Adjustment Factor	(42,287.48)	(44,414.41)	(2,126.93)
Modified System Formula Needs	3,340,710.94	3,508,738.49	168,027.55
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	237,361,392	251,128,225	13,766,833
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,254,933.22	2,385,718.14	130,784.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,501.38	23,652.68	5,151.30
Other Actual Receipts	448,580.05	442,657.38	(5,922.67)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,722,014.65	2,852,028.19	130,013.54
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	618,696.29	656,710.30	38,014.01
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,501.38	23,652.68	5,151.30
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	637,197.67	680,362.98	43,165.31
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	60,692.97	11,022.40	(49,670.57)
Total System State Aid	697,890.64	691,385.38	(6,505.26)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**30-0001-000 EXETER-MILLIGAN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	347.2760	348.5300	1.2540
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 2.6576	46.00 2.4613	(1.00) (0.1963)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	349.9337	350.9913	1.0577
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,871,030.24	1,988,256.56	117,226.31
Transportation Allowance	104,022.72	83,700.00	(20,322.72)
Special Receipts Allowance	184,239.00	210,538.00	26,299.00
Total System Formula Needs	2,159,291.96	2,282,494.56	123,202.59
Temporary Aid Adjustment Factor	(26,991.15)	(28,531.18)	(1,540.03)
Modified System Formula Needs	2,132,300.81	2,253,963.37	121,662.56
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	194,713,811	198,045,399	3,331,588
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,849,781.20	1,881,431.29	31,650.09
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,036.40	3,868.58	(1,167.82)
Other Actual Receipts	419,603.05	439,366.66	19,763.61
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,274,420.66	2,324,666.53	50,245.88
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,036.40	3,868.58	(1,167.82)
Lop Off	0.00	0.00	0.00
Stabilization Factor	35,694.46	0.00	(35,694.46)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	40,730.86	3,868.58	(36,862.28)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	40,730.86	3,868.58	(36,862.28)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**30-0025-000 FILLMORE CENTRAL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	723.3760	714.2626	(9.1134)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	149.00 14.2982	145.00 13.6877	(4.00) (0.6105)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	737.6743	727.9504	(9.7239)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,944,207.20	4,123,612.23	179,405.02
Transportation Allowance	103,508.57	95,955.00	(7,553.57)
Special Receipts Allowance	799,341.20	640,611.02	(158,730.18)
Total System Formula Needs	4,847,056.97	4,860,178.25	13,121.28
Temporary Aid Adjustment Factor	(60,588.21)	(60,752.23)	(164.02)
Modified System Formula Needs	4,786,468.76	4,799,426.02	12,957.26
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	344,482,987	343,996,741	(486,246)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,272,588.38	3,267,969.04	(4,619.34)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	25,423.38	17,837.29	(7,586.09)
Other Actual Receipts	1,309,895.43	1,159,324.19	(150,571.25)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,607,907.19	4,445,130.52	(162,776.67)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	178,561.57	354,295.50	175,733.93
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	25,423.38	17,837.29	(7,586.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	49,242.10	0.00	(49,242.10)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	253,227.05	372,132.79	118,905.74
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	42,210.04	42,210.04
Total System State Aid	253,227.05	414,342.83	161,115.78

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**30-0054-000 SHICKLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	177.6222	159.4509	(18.1712)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 4.3045	30.00 2.5970	(10.00) (1.7075)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	181.9267	162.0480	(19.8787)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,182,719.29	1,142,815.70	(39,903.59)
Transportation Allowance	44,518.79	42,352.50	(2,166.29)
Special Receipts Allowance	57,480.00	82,111.00	24,631.00
Total System Formula Needs	1,284,718.08	1,267,279.20	(17,438.88)
Temporary Aid Adjustment Factor	(16,058.98)	(15,840.99)	217.99
Modified System Formula Needs	1,268,659.10	1,251,438.21	(17,220.90)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	144,160,019	145,114,899	954,880
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,369,520.18	1,378,591.54	9,071.36
Net Option Funding	0.00	16,744.76	16,744.76
Allocated Income Tax Funds	24,781.08	23,852.39	(928.69)
Other Actual Receipts	184,433.06	211,244.93	26,811.87
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,578,734.32	1,630,433.63	51,699.31
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	16,744.76	16,744.76
Allocated Income Tax Funds	24,781.08	23,852.39	(928.69)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	24,781.08	40,597.16	15,816.08
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	273.65	383.16	109.51
Total System State Aid	25,054.73	40,980.31	15,925.59

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**31-0506-000 FRANKLIN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	385.2518	403.4831	18.2313
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	124.00 19.9131	119.00 17.6930	(5.00) (2.2200)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	405.1649	421.1761	16.0112
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,634,007.40	2,970,272.37	336,264.97
Transportation Allowance	110,087.01	97,777.50	(12,309.51)
Special Receipts Allowance	176,578.83	161,692.00	(14,886.83)
Total System Formula Needs	2,920,673.24	3,229,741.87	309,068.64
Temporary Aid Adjustment Factor	(36,508.42)	(40,371.77)	(3,863.36)
Modified System Formula Needs	2,884,164.82	3,189,370.10	305,205.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	164,468,734	163,914,511	(554,223)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,562,452.97	1,557,187.85	(5,265.12)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	383,441.82	336,718.00	(46,723.82)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,945,894.79	1,893,905.85	(51,988.94)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	938,270.03	1,295,464.25	357,194.21
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	(261,931.85)	(261,931.85)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	938,270.03	1,033,532.40	95,262.36
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(61,621.24)	120,745.76	182,367.00
Total System State Aid	876,648.79	1,154,278.15	277,629.36

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**32-0046-000 MAYWOOD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	212.7008	204.2562	(8.4446)
Limited English Proficiency Factor	3.00 0.7500	0.00 0.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	68.00 10.8574	66.00 10.6142	(2.00) (0.2432)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	224.3082	214.8704	(9.4378)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,458,244.66	1,515,336.68	57,092.02
Transportation Allowance	138,312.63	118,698.56	(19,614.07)
Special Receipts Allowance	99,083.66	86,003.00	(13,080.66)
Total System Formula Needs	1,695,640.95	1,720,038.24	24,397.28
Temporary Aid Adjustment Factor	(21,195.51)	(21,500.48)	(304.97)
Modified System Formula Needs	1,674,445.44	1,698,537.76	24,092.32
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	116,121,465	116,859,662	738,197
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,103,153.92	1,110,166.79	7,012.87
Net Option Funding	0.00	26,734.15	26,734.15
Allocated Income Tax Funds	0.00	13,072.05	13,072.05
Other Actual Receipts	211,291.52	208,661.25	(2,630.27)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,314,445.44	1,358,634.24	44,188.80
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	360,000.00	339,903.52	(20,096.48)
Net Option Funding	0.00	26,734.15	26,734.15
Allocated Income Tax Funds	0.00	13,072.05	13,072.05
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	360,000.00	379,709.72	19,709.72
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(22,680.57)	(22,680.57)
Total System State Aid	360,000.00	357,029.15	(2,970.86)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**32-0095-000 EUSTIS-FARNAM PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	301.8733	281.9718	(19.9014)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 4.9543	62.00 6.5290	5.00 1.5747
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	306.8276	288.5008	(18.3267)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,994,709.17	2,034,602.81	39,893.64
Transportation Allowance	158,520.39	209,148.95	50,628.56
Special Receipts Allowance	209,359.31	167,777.25	(41,582.06)
Total System Formula Needs	2,362,588.87	2,411,529.00	48,940.13
Temporary Aid Adjustment Factor	(29,532.36)	(30,144.11)	(611.75)
Modified System Formula Needs	2,333,056.51	2,381,384.89	48,328.38
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	159,585,773	158,593,900	(991,873)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,516,064.84	1,506,642.05	(9,422.79)
Net Option Funding	73,283.40	0.00	(73,283.40)
Allocated Income Tax Funds	23,812.21	17,879.96	(5,932.25)
Other Actual Receipts	348,730.92	324,262.68	(24,468.24)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,961,891.38	1,848,784.69	(113,106.68)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	371,165.13	532,600.20	161,435.06
Net Option Funding	73,283.40	0.00	(73,283.40)
Allocated Income Tax Funds	23,812.21	17,879.96	(5,932.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	468,260.75	550,480.16	82,219.41
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,919.72	19,621.97	12,702.26
Total System State Aid	475,180.46	570,102.13	94,921.67

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**32-0125-000 MEDICINE VALLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	310.1171	278.4512	(31.6660)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 7.2517	82.00 12.1440	12.00 4.8923
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	317.3689	290.5952	(26.7736)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,063,239.03	2,049,373.24	(13,865.79)
Transportation Allowance	127,831.68	163,876.50	36,044.82
Special Receipts Allowance	101,706.00	98,288.00	(3,418.00)
Total System Formula Needs	2,292,776.71	2,311,537.74	18,761.03
Temporary Aid Adjustment Factor	(28,659.71)	(28,894.22)	(234.51)
Modified System Formula Needs	2,264,117.00	2,282,643.52	18,526.52
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	103,075,759	102,821,369	(254,390)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	979,219.71	976,803.01	(2,416.71)
Net Option Funding	85,093.90	41,423.73	(43,670.17)
Allocated Income Tax Funds	19,743.38	16,274.83	(3,468.55)
Other Actual Receipts	249,490.00	238,076.94	(11,413.06)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,333,546.99	1,272,578.50	(60,968.49)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	930,570.01	1,010,065.02	79,495.00
Net Option Funding	85,093.90	41,423.73	(43,670.17)
Allocated Income Tax Funds	19,743.38	16,274.83	(3,468.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,035,407.29	1,067,763.57	32,356.28
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(45,316.42)	(35,865.69)	9,450.74
Total System State Aid	990,090.87	1,031,897.89	41,807.02

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**33-0018-000 ARAPAHOE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	403.1588	366.4874	(36.6714)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	76.00 6.5119	74.00 6.8808	(2.00) 0.3689
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	409.6707	373.3681	(36.3025)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,663,299.98	2,633,115.02	(30,184.96)
Transportation Allowance	119,957.76	127,042.50	7,084.74
Special Receipts Allowance	218,771.00	266,249.00	47,478.00
Total System Formula Needs	3,002,028.74	3,026,406.52	24,377.78
Temporary Aid Adjustment Factor	(37,525.36)	(37,830.08)	(304.72)
Modified System Formula Needs	2,964,503.38	2,988,576.44	24,073.05
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	151,358,076	150,947,322	(410,754)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,437,901.72	1,433,999.56	(3,902.16)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	405,315.10	463,715.88	58,400.78
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,843,216.82	1,897,715.44	54,498.62
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,121,286.56	1,090,861.00	(30,425.56)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,121,286.56	1,090,861.00	(30,425.56)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,027.70)	90,629.30	96,657.00
Total System State Aid	1,115,258.87	1,181,490.30	66,231.43

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**33-0021-000 CAMBRIDGE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	374.1189	368.6134	(5.5055)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	74.00 6.7457	83.00 8.6960	9.00 1.9503
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	380.8646	377.3094	(3.5552)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,476,029.61	2,660,910.17	184,880.55
Transportation Allowance	137,921.58	190,236.00	52,314.42
Special Receipts Allowance	133,602.00	133,070.00	(532.00)
Total System Formula Needs	2,747,553.19	2,984,216.17	236,662.97
Temporary Aid Adjustment Factor	(34,344.41)	(37,302.70)	(2,958.29)
Modified System Formula Needs	2,713,208.78	2,946,913.46	233,704.69
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	116,775,004	116,081,045	(693,959)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,109,362.54	1,102,769.93	(6,592.61)
Net Option Funding	369,262.14	463,640.06	94,377.92
Allocated Income Tax Funds	36,289.80	29,612.46	(6,677.34)
Other Actual Receipts	304,033.34	330,908.00	26,874.66
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,818,947.81	1,926,930.45	107,982.63
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	894,260.96	1,019,983.02	125,722.05
Net Option Funding	369,262.14	463,640.06	94,377.92
Allocated Income Tax Funds	36,289.80	29,612.46	(6,677.34)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,299,812.90	1,513,235.54	213,422.64
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,186.39)	8,222.91	11,409.29
Total System State Aid	1,296,626.51	1,521,458.44	224,831.93

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**33-0540-000 SOUTHERN VALLEY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	587.4707	596.3801	8.9094
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	172.00 25.2495	164.00 22.3386	(8.00) (2.9108)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	612.7202	618.7187	5.9985
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	3,983,340.37	4,363,408.18	380,067.81
Transportation Allowance	165,661.66	174,421.00	8,759.34
Special Receipts Allowance	266,607.00	240,170.00	(26,437.00)
Total System Formula Needs	4,415,609.03	4,777,999.18	362,390.15
Temporary Aid Adjustment Factor	(55,195.11)	(59,724.99)	(4,529.88)
Modified System Formula Needs	4,360,413.92	4,718,274.19	357,860.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	258,089,732	257,820,860	(268,872)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,451,852.45	2,449,298.17	(2,554.28)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	597,435.50	549,051.00	(48,384.50)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,049,287.95	2,998,349.17	(50,938.78)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,311,125.96	1,719,925.02	408,799.06
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,311,125.96	1,719,925.02	408,799.06
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,889.26)	54,063.58	76,952.84
Total System State Aid	1,288,236.70	1,773,988.60	485,751.90

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**34-0001-000 SOUTHERN SCHOOL DIST 1**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	590.1891	586.6387	(3.5504)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	161.00 21.6775	176.00 26.2221	15.00 4.5446
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	611.8666	612.8608	0.9942
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,271,537.02	3,471,665.79	200,128.78
Transportation Allowance	81,312.28	89,331.93	8,019.65
Special Receipts Allowance	376,570.00	371,347.00	(5,223.00)
Total System Formula Needs	3,729,419.30	3,932,344.72	202,925.43
Temporary Aid Adjustment Factor	(46,617.74)	(49,154.31)	(2,536.57)
Modified System Formula Needs	3,682,801.56	3,883,190.42	200,388.86
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	131,499,537	138,314,314	6,814,777
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,249,245.60	1,313,985.98	64,740.38
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	35,449.59	0.00	(35,449.59)
Other Actual Receipts	590,073.05	596,681.53	6,608.48
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,874,768.24	1,910,667.51	35,899.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,808,033.32	1,972,522.90	164,489.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	35,449.59	0.00	(35,449.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,843,482.91	1,972,522.90	129,040.00
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(81,462.17)	18,407.49	99,869.66
Total System State Aid	1,762,020.73	1,990,930.39	228,909.66

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**34-0015-000 BEATRICE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,643.7629	2,661.4029	17.6400
Limited English Proficiency Factor	2.00 0.5000	4.00 1.0000	2.00 0.5000
Free Lunch/Poverty Factor	488.00 41.3251	490.00 41.1262	2.00 (0.1989)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,685.5880	2,703.5291	17.9411
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	14,359,340.12	15,314,650.89	955,310.77
Transportation Allowance	182,643.84	181,366.50	(1,277.34)
Special Receipts Allowance	1,301,738.47	1,450,667.14	148,928.67
Total System Formula Needs	15,843,722.43	16,946,684.53	1,102,962.10
Temporary Aid Adjustment Factor	(198,046.53)	(211,833.56)	(13,787.03)
Modified System Formula Needs	15,645,675.90	16,734,850.97	1,089,175.07
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	688,952,403	708,207,661	19,255,258
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,545,047.83	6,727,972.78	182,924.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	224,213.08	86,656.52	(137,556.55)
Other Actual Receipts	2,531,672.02	2,699,482.34	167,810.32
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,300,932.93	9,514,111.64	213,178.72
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	6,344,742.97	7,220,739.32	875,996.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	224,213.08	86,656.52	(137,556.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	6,568,956.05	7,307,395.85	738,439.80
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	134,400.88	(18,804.92)	(153,205.80)
Total System State Aid	6,703,356.94	7,288,590.93	585,234.00

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**34-0034-000 FREEMAN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	350.5203	378.1133	27.5931
Limited English Proficiency Factor	4.00 1.0000	0.00 0.0000	(4.00) (1.0000)
Free Lunch/Poverty Factor	45.00 2.2052	34.00 0.9298	(11.00) (1.2754)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	353.7254	379.0431	25.3177
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,891,304.15	2,147,161.24	255,857.09
Transportation Allowance	123,846.26	98,988.00	(24,858.26)
Special Receipts Allowance	222,692.00	213,906.00	(8,786.00)
Total System Formula Needs	2,237,842.41	2,460,055.24	222,212.83
Temporary Aid Adjustment Factor	(27,973.03)	(30,750.69)	(2,777.66)
Modified System Formula Needs	2,209,869.38	2,429,304.55	219,435.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	170,652,874	179,765,455	9,112,581
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,621,202.30	1,707,771.82	86,569.52
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,909.15	18,574.98	7,665.84
Other Actual Receipts	455,458.40	440,607.06	(14,851.34)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,087,569.85	2,166,953.86	79,384.01
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	122,299.53	262,350.69	140,051.16
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,909.15	18,574.98	7,665.84
Lop Off	0.00	0.00	0.00
Stabilization Factor	50,973.05	0.00	(50,973.05)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	184,181.73	280,925.67	96,743.94
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	184,181.73	280,925.67	96,743.94

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**34-0100-000 DILLER-ODELL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	334.2921	344.5214	10.2293
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 1.3786	36.00 1.4181	1.00 0.0395
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	335.6707	345.9395	10.2688
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,794,769.05	1,959,639.56	164,870.51
Transportation Allowance	93,006.00	105,427.00	12,421.00
Special Receipts Allowance	109,421.00	134,420.00	24,999.00
Total System Formula Needs	1,997,196.05	2,199,486.56	202,290.51
Temporary Aid Adjustment Factor	(24,964.95)	(27,493.58)	(2,528.63)
Modified System Formula Needs	1,972,231.10	2,171,992.98	199,761.88
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	144,329,566	159,210,460	14,880,894
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,371,130.88	1,512,499.37	141,368.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,155.36	0.00	(3,155.36)
Other Actual Receipts	290,319.00	321,523.00	31,204.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,664,605.23	1,834,022.37	169,417.14
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	307,625.87	337,970.61	30,344.74
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,155.36	0.00	(3,155.36)
Lop Off	0.00	0.00	0.00
Stabilization Factor	205,516.01	0.00	(205,516.01)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	516,297.23	337,970.61	(178,326.62)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	516,297.23	337,970.61	(178,326.62)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**35-0001-000 GARDEN COUNTY HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	407.3745	375.4849	(31.8896)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	146.00 25.8094	114.00 17.4997	(32.00) (8.3097)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	433.1838	392.9846	(40.1993)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	3,247,757.23	3,243,717.35	(4,039.87)
Transportation Allowance	119,666.54	62,910.41	(56,756.13)
Special Receipts Allowance	307,646.73	295,297.68	(12,349.05)
Total System Formula Needs	3,675,070.50	3,601,925.45	(73,145.05)
Temporary Aid Adjustment Factor	(45,938.38)	(45,024.07)	914.31
Modified System Formula Needs	3,629,132.12	3,556,901.38	(72,230.74)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	294,127,184	306,465,392	12,338,208
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,794,208.25	2,911,421.22	117,212.98
Net Option Funding	90,520.99	122,643.25	32,122.26
Allocated Income Tax Funds	41,436.14	38,940.81	(2,495.33)
Other Actual Receipts	631,748.16	656,784.81	25,036.65
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,557,913.54	3,729,790.10	171,876.56
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	71,218.58	0.00	(71,218.58)
Net Option Funding	90,520.99	122,643.25	32,122.26
Allocated Income Tax Funds	41,436.14	38,940.81	(2,495.33)
Lop Off	0.00	0.00	0.00
Stabilization Factor	158,896.03	12,099.84	(146,796.20)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	362,071.74	173,683.90	(188,387.84)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	362,071.74	173,683.90	(188,387.84)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**36-0100-000 BURWELL JR-SR HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	417.4837	416.8825	(0.6012)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	100.00 11.6154	94.00 10.1488	(6.00) (1.4666)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	429.0992	427.0314	(2.0678)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,789,606.21	3,011,565.87	221,959.66
Transportation Allowance	47,396.88	82,457.08	35,060.20
Special Receipts Allowance	199,190.70	191,005.05	(8,185.65)
Total System Formula Needs	3,036,193.79	3,285,027.99	248,834.21
Temporary Aid Adjustment Factor	(37,952.42)	(41,062.85)	(3,110.43)
Modified System Formula Needs	2,998,241.36	3,243,965.14	245,723.78
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	135,013,401	137,976,156	2,962,755
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,282,627.31	1,310,773.48	28,146.17
Net Option Funding	194,600.49	230,917.38	36,316.88
Allocated Income Tax Funds	27,403.26	27,680.14	276.88
Other Actual Receipts	434,675.07	391,880.55	(42,794.52)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,939,306.13	1,961,251.55	21,945.41
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,058,935.23	1,282,713.60	223,778.37
Net Option Funding	194,600.49	230,917.38	36,316.88
Allocated Income Tax Funds	27,403.26	27,680.14	276.88
Lop Off	0.00	(67,091.93)	(67,091.93)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,280,938.98	1,474,219.18	193,280.20
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,534.36	9,404.87	5,870.51
Total System State Aid	1,284,473.35	1,483,624.05	199,150.71

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**37-0030-000 ELWOOD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	356.8708	339.3459	(17.5250)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 4.2475	63.00 5.3269	4.00 1.0794
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	361.1183	344.6728	(16.4455)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,930,832.43	1,952,464.00	21,631.57
Transportation Allowance	65,981.06	75,697.24	9,716.18
Special Receipts Allowance	187,421.79	148,291.56	(39,130.23)
Total System Formula Needs	2,184,235.27	2,176,452.80	(7,782.48)
Temporary Aid Adjustment Factor	(27,302.94)	(27,205.66)	97.28
Modified System Formula Needs	2,156,932.33	2,149,247.14	(7,685.20)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	175,073,399	178,873,920	3,800,521
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,663,197.29	1,699,302.24	36,104.95
Net Option Funding	68,403.22	32,070.63	(36,332.59)
Allocated Income Tax Funds	43,158.67	46,448.09	3,289.42
Other Actual Receipts	426,833.43	378,087.28	(48,746.15)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,201,592.61	2,155,908.24	(45,684.37)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	68,403.22	32,070.63	(36,332.59)
Allocated Income Tax Funds	43,158.67	46,448.09	3,289.42
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	111,561.89	78,518.72	(33,043.17)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(325.74)	408.46	734.20
Total System State Aid	111,236.16	78,927.19	(32,308.97)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**38-0011-000 HYANNIS HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	216.5256	194.1542	(22.3714)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 2.4932	37.00 3.2221	2.00 0.7289
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	183.79 22.9735	167.12 20.8894	(16.67) (2.0841)
Adjusted Weighted Formula Students	241.9923	218.2657	(23.7266)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,814,315.76	1,801,577.94	(12,737.81)
Transportation Allowance	52,021.94	61,951.80	9,929.86
Special Receipts Allowance	133,446.30	139,421.33	5,975.02
Total System Formula Needs	1,999,784.00	2,002,951.07	3,167.07
Temporary Aid Adjustment Factor	(24,997.30)	(25,036.89)	(39.59)
Modified System Formula Needs	1,974,786.70	1,977,914.18	3,127.48
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	224,824,844	221,855,750	(2,969,094)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,135,836.02	2,107,629.63	(28,206.39)
Net Option Funding	49,740.22	85,755.00	36,014.78
Allocated Income Tax Funds	22,591.58	20,957.66	(1,633.93)
Other Actual Receipts	348,665.71	351,116.84	2,451.13
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,556,833.53	2,565,459.12	8,625.59
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	49,740.22	85,755.00	36,014.78
Allocated Income Tax Funds	22,591.58	20,957.66	(1,633.93)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	72,331.80	106,712.65	34,380.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(34.68)	0.00	34.68
Prior Year State Aid Correction	(506.56)	(236.97)	269.59
Total System State Aid	71,790.56	106,475.68	34,685.12

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**39-0010-000 GREELEY-WOLBACH PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	247.3656	212.2604	(35.1052)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	106.00 20.9690	94.00 18.8427	(12.00) (2.1263)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	268.3346	231.1031	(37.2314)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,744,463.27	1,629,815.31	(114,647.96)
Transportation Allowance	57,015.36	61,306.50	4,291.14
Special Receipts Allowance	106,365.00	134,041.00	27,676.00
Total System Formula Needs	1,907,843.63	1,825,162.81	(82,680.82)
Temporary Aid Adjustment Factor	(23,848.05)	(22,814.54)	1,033.51
Modified System Formula Needs	1,883,995.58	1,802,348.28	(81,647.31)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	124,992,926	130,585,327	5,592,401
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,187,432.80	1,240,560.61	53,127.81
Net Option Funding	13,340.63	18,446.41	5,105.78
Allocated Income Tax Funds	18,149.01	16,833.69	(1,315.32)
Other Actual Receipts	247,540.00	300,752.00	53,212.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,466,462.44	1,576,592.71	110,130.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	417,533.15	225,755.57	(191,777.58)
Net Option Funding	13,340.63	18,446.41	5,105.78
Allocated Income Tax Funds	18,149.01	16,833.69	(1,315.32)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	51,094.03	51,094.03
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	449,022.79	312,129.70	(136,893.09)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,216.92)	4,945.15	11,162.08
Total System State Aid	442,805.86	317,074.85	(125,731.01)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**39-0055-000 SPALDING PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	141.8079	127.9646	(13.8434)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	93.00 21.4378	68.00 14.5183	(25.00) (6.9195)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	163.2457	142.4828	(20.7629)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,061,272.66	1,004,835.76	(56,436.90)
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	70,291.00	85,203.00	14,912.00
Total System Formula Needs	1,131,563.66	1,090,038.76	(41,524.90)
Temporary Aid Adjustment Factor	(14,144.55)	(13,625.48)	519.06
Modified System Formula Needs	1,117,419.11	1,076,413.28	(41,005.83)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	66,247,033	68,200,726	1,953,693
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	629,346.81	647,906.90	18,560.08
Net Option Funding	44,372.94	39,258.26	(5,114.67)
Allocated Income Tax Funds	13,421.94	12,200.40	(1,221.54)
Other Actual Receipts	163,758.00	192,229.00	28,471.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	850,899.68	891,594.56	40,694.87
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	266,519.43	184,818.72	(81,700.71)
Net Option Funding	44,372.94	39,258.26	(5,114.67)
Allocated Income Tax Funds	13,421.94	12,200.40	(1,221.54)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	41,920.29	41,920.29
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	324,314.30	278,197.67	(46,116.62)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,356.09	22,985.56	(9,370.53)
Total System State Aid	356,670.39	301,183.24	(55,487.15)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**39-0501-000 NORTH LOUP SCOTIA PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	247.6054	228.4736	(19.1318)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	95.00 17.2639	95.21 18.3171	0.21 1.0532
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	264.8693	246.7907	(18.0786)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,721,935.42	1,740,449.48	18,514.06
Transportation Allowance	65,981.30	69,904.36	3,923.06
Special Receipts Allowance	67,626.00	78,062.15	10,436.15
Total System Formula Needs	1,855,542.72	1,888,415.99	32,873.27
Temporary Aid Adjustment Factor	(23,194.28)	(23,605.20)	(410.92)
Modified System Formula Needs	1,832,348.44	1,864,810.79	32,462.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	96,828,587	102,309,363	5,480,776
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	919,871.58	971,938.95	52,067.37
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	192,784.87	199,509.37	6,724.50
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,112,656.45	1,171,448.32	58,791.88
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	719,691.99	693,362.47	(26,329.52)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	719,691.99	693,362.47	(26,329.52)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,885.04)	(40,939.05)	(26,054.01)
Total System State Aid	704,806.95	652,423.42	(52,383.53)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**40-0002-000 GRAND ISLAND PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	8,545.5717	8,586.0459	40.4741
Limited English Proficiency Factor	1,230.00 307.5000	1,427.00 356.7500	197.00 49.2500
Free Lunch/Poverty Factor	2,928.00 474.4120	3,090.00 520.8674	162.00 46.4554
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,327.4837	9,463.6633	136.1795
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	49,872,322.96	53,608,706.82	3,736,383.85
Transportation Allowance	17,337.51	19,063.67	1,726.16
Special Receipts Allowance	3,607,500.00	3,725,868.00	118,368.00
Total System Formula Needs	53,497,160.47	57,353,638.49	3,856,478.01
Temporary Aid Adjustment Factor	(668,714.51)	(716,920.48)	(48,205.98)
Modified System Formula Needs	52,828,445.97	56,636,718.00	3,808,272.04
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,974,484,634	2,054,635,351	80,150,717
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	18,757,604.02	19,519,035.83	761,431.81
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	560,788.87	354,451.01	(206,337.86)
Other Actual Receipts	7,490,998.71	7,673,954.91	182,956.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	26,809,391.60	27,547,441.76	738,050.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	26,019,054.37	29,089,276.25	3,070,221.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	560,788.87	354,451.01	(206,337.86)
Lop Off	0.00	(923,926.99)	(923,926.99)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	26,579,843.23	28,519,800.27	1,939,957.04
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	134,914.84	(554,002.42)	(688,917.26)
Total System State Aid	26,714,758.07	27,965,797.85	1,251,039.78

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**40-0082-000 NORTHWEST HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,652.4237	1,637.9762	(14.4475)
Limited English Proficiency Factor	13.00 3.2500	2.00 0.5000	(11.00) (2.7500)
Free Lunch/Poverty Factor	181.00 7.8651	183.00 8.1506	2.00 0.2855
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,663.5387	1,646.6268	(16.9120)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	8,894,632.57	9,327,628.09	432,995.51
Transportation Allowance	43,218.15	35,999.28	(7,218.87)
Special Receipts Allowance	659,025.00	662,327.00	3,302.00
Total System Formula Needs	9,596,875.72	10,025,954.37	429,078.64
Temporary Aid Adjustment Factor	(119,960.95)	(125,324.43)	(5,363.48)
Modified System Formula Needs	9,476,914.78	9,900,629.94	423,715.16
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	407,085,285	408,677,868	1,592,583
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,867,310.21	3,882,439.75	15,129.54
Net Option Funding	3,470,387.31	3,969,388.69	499,001.38
Allocated Income Tax Funds	155,653.85	147,009.07	(8,644.78)
Other Actual Receipts	1,831,113.82	1,654,731.23	(176,382.59)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,324,465.18	9,653,568.73	329,103.55
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	152,449.60	247,061.21	94,611.61
Net Option Funding	3,470,387.31	3,969,388.69	499,001.38
Allocated Income Tax Funds	155,653.85	147,009.07	(8,644.78)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,778,490.75	4,363,458.96	584,968.21
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(139,084.78)	76,711.99	215,796.77
Total System State Aid	3,639,405.97	4,440,170.95	800,764.98

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**40-0083-000 WOOD RIVER RURAL MS/SR HIGH**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	711.7535	701.8423	(9.9112)
Limited English Proficiency Factor	79.00 19.7500	60.00 15.0000	(19.00) (4.7500)
Free Lunch/Poverty Factor	130.00 10.5642	164.00 18.2127	34.00 7.6484
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	742.0677	735.0549	(7.0128)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,967,698.22	4,163,857.35	196,159.13
Transportation Allowance	90,238.17	81,131.96	(9,106.21)
Special Receipts Allowance	237,683.00	250,746.00	13,063.00
Total System Formula Needs	4,295,619.39	4,495,735.31	200,115.92
Temporary Aid Adjustment Factor	(53,695.24)	(56,196.69)	(2,501.45)
Modified System Formula Needs	4,241,924.15	4,439,538.62	197,614.47
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	317,174,568	321,331,633	4,157,065
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,013,158.40	3,052,650.51	39,492.12
Net Option Funding	22,869.69	0.00	(22,869.69)
Allocated Income Tax Funds	72,785.81	6,930.56	(65,855.25)
Other Actual Receipts	585,350.71	608,410.51	23,059.80
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,694,164.60	3,667,991.58	(26,173.02)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	547,759.55	771,547.04	223,787.49
Net Option Funding	22,869.69	0.00	(22,869.69)
Allocated Income Tax Funds	72,785.81	6,930.56	(65,855.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	643,415.04	778,477.60	135,062.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	29,552.47	(38,410.67)	(67,963.15)
Total System State Aid	672,967.52	740,066.92	67,099.41

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**40-0126-000 DONIPHAN-TRUMBULL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	606.7282	578.0080	(28.7202)
Limited English Proficiency Factor	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	60.00 2.0621	76.00 3.9013	16.00 1.8393
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	608.7902	582.6593	(26.1310)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,255,088.35	3,300,583.55	45,495.19
Transportation Allowance	143,995.68	113,140.50	(30,855.18)
Special Receipts Allowance	299,255.00	303,844.00	4,589.00
Total System Formula Needs	3,698,339.03	3,717,568.05	19,229.01
Temporary Aid Adjustment Factor	(46,229.24)	(46,469.60)	(240.36)
Modified System Formula Needs	3,652,109.80	3,671,098.45	18,988.65
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	266,191,245	278,416,146	12,224,901
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,528,816.83	2,644,953.39	116,136.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	26,560.35	22,195.62	(4,364.73)
Other Actual Receipts	624,793.00	659,560.00	34,767.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,180,170.18	3,326,709.01	146,538.83
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	471,939.62	344,389.44	(127,550.18)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	26,560.35	22,195.62	(4,364.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	2,361.18	2,361.18
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	126,293.93	0.00	(126,293.93)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	624,793.90	368,946.24	(255,847.66)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,993.66)	(9,524.28)	21,469.38
Total System State Aid	593,800.24	359,421.96	(234,378.28)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**41-0002-000 GILTNER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	261.5255	236.2961	(25.2294)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 2.6208	51.00 5.0813	11.00 2.4605
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	264.1463	241.3774	(22.7689)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,412,341.14	1,367,327.73	(45,013.41)
Transportation Allowance	54,903.51	71,813.87	16,910.36
Special Receipts Allowance	120,662.00	149,250.00	28,588.00
Total System Formula Needs	1,587,906.65	1,588,391.60	484.95
Temporary Aid Adjustment Factor	(19,848.83)	(19,854.89)	(6.06)
Modified System Formula Needs	1,568,057.81	1,568,536.70	478.89
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	102,459,924	103,525,249	1,065,325
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	973,369.28	983,489.87	10,120.59
Net Option Funding	377,195.01	368,346.69	(8,848.32)
Allocated Income Tax Funds	17,249.15	16,757.47	(491.68)
Other Actual Receipts	256,385.93	281,639.55	25,253.62
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,624,199.37	1,650,233.58	26,034.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	377,195.01	368,346.69	(8,848.32)
Allocated Income Tax Funds	17,249.15	16,757.47	(491.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	394,444.16	385,104.16	(9,340.00)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	230.32	1,061.31	831.00
Total System State Aid	394,674.48	386,165.47	(8,509.00)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**41-0091-000 HAMPTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	171.1027	180.1288	9.0261
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	30.00 2.4106	25.00 1.4835	(5.00) (0.9271)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	173.5133	181.6123	8.0990
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	927,743.47	1,028,777.26	101,033.79
Transportation Allowance	48,922.45	27,906.00	(21,016.45)
Special Receipts Allowance	143,926.00	127,721.00	(16,205.00)
Total System Formula Needs	1,120,591.92	1,184,404.26	63,812.34
Temporary Aid Adjustment Factor	(14,007.40)	(14,805.05)	(797.65)
Modified System Formula Needs	1,106,584.52	1,169,599.21	63,014.69
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	110,868,677	117,576,698	6,708,021
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,053,252.43	1,116,978.63	63,726.20
Net Option Funding	119,981.23	143,265.05	23,283.83
Allocated Income Tax Funds	20,548.92	22,046.64	1,497.72
Other Actual Receipts	200,524.19	243,026.00	42,501.81
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,394,306.77	1,525,316.32	131,009.56
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	119,981.23	143,265.05	23,283.83
Allocated Income Tax Funds	20,548.92	22,046.64	1,497.72
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	140,530.14	165,311.69	24,781.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(156.76)	(156.76)
Total System State Aid	140,530.14	165,154.94	24,624.79

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**41-0504-000 AURORA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,454.1948	1,460.8112	6.6163
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	185.00 8.8137	229.00 14.8096	44.00 5.9959
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,463.2586	1,475.6208	12.3622
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	7,823,771.72	8,358,932.51	535,160.78
Transportation Allowance	277,392.96	284,574.00	7,181.04
Special Receipts Allowance	574,358.96	679,898.06	105,539.10
Total System Formula Needs	8,675,523.64	9,323,404.57	647,880.92
Temporary Aid Adjustment Factor	(108,444.05)	(116,542.56)	(8,098.51)
Modified System Formula Needs	8,567,079.60	9,206,862.01	639,782.41
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	558,229,324	572,116,920	13,887,596
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,303,178.58	5,435,110.74	131,932.16
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	83,582.39	58,986.67	(24,595.72)
Other Actual Receipts	1,419,006.61	1,541,050.03	122,043.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,805,767.58	7,035,147.44	229,379.86
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,761,312.02	2,171,714.56	410,402.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	83,582.39	58,986.67	(24,595.72)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,844,894.41	2,230,701.24	385,806.83
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(26,590.26)	28,990.23	55,580.49
Total System State Aid	1,818,304.15	2,259,691.47	441,387.32

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2004/05 COMPARED TO 2005/06**  
FOR INFORMATION PURPOSES ONLY

**42-0002-000 ALMA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	386.9148	390.1292	3.2144
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	92.00 10.4764	79.00 7.4401	(13.00) (3.0363)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	397.3912	397.5693	0.1781
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,124,777.11	2,252,106.33	127,329.23
Transportation Allowance	113,531.89	109,765.00	(3,766.89)
Special Receipts Allowance	192,240.00	193,330.00	1,090.00
Total System Formula Needs	2,430,549.00	2,555,201.33	124,652.34
Temporary Aid Adjustment Factor	(30,381.86)	(31,940.02)	(1,558.15)
Modified System Formula Needs	2,400,167.14	2,523,261.32	123,094.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	131,412,687	131,509,070	96,383
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,248,420.53	1,249,336.17	915.64
Net Option Funding	165,405.60	147,632.27	(17,773.32)
Allocated Income Tax Funds	41,031.41	36,416.91	(4,614.51)
Other Actual Receipts	510,492.41	510,055.00	(437.41)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,965,349.95	1,943,440.34	(21,909.60)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	434,817.19	579,820.97	145,003.79
Net Option Funding	165,405.60	147,632.27	(17,773.32)
Allocated Income Tax Funds	41,031.41	36,416.91	(4,614.51)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	641,254.20	763,870.15	122,615.95
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(23,936.69)	11,530.52	35,467.21
Total System State Aid	617,317.50	775,400.67	158,083.17

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**43-0079-000 HAYES CENTER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	212.7655	230.2734	17.5080
Limited English Proficiency Factor	0.00 0.0000	5.00 1.2500	5.00 1.2500
Free Lunch/Poverty Factor	61.00 8.7301	59.00 7.6299	(2.00) (1.1002)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	182.28 22.7855	0.00 0.0000	(182.28) (22.7855)
Adjusted Weighted Formula Students	244.2810	239.1534	(5.1277)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,831,475.23	1,973,985.66	142,510.43
Transportation Allowance	141,984.00	157,522.50	15,538.50
Special Receipts Allowance	72,620.00	56,729.00	(15,891.00)
Total System Formula Needs	2,046,079.23	2,188,237.16	142,157.93
Temporary Aid Adjustment Factor	(25,575.99)	(27,352.96)	(1,776.97)
Modified System Formula Needs	2,020,503.24	2,160,884.19	140,380.95
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	129,606,679	140,247,135	10,640,456
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,231,263.45	1,332,347.78	101,084.33
Net Option Funding	137,397.93	292,274.09	154,876.16
Allocated Income Tax Funds	8,516.81	7,587.30	(929.51)
Other Actual Receipts	174,728.52	161,072.89	(13,655.63)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,551,906.71	1,793,282.06	241,375.35
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	468,596.53	367,602.14	(100,994.40)
Net Option Funding	137,397.93	292,274.09	154,876.16
Allocated Income Tax Funds	8,516.81	7,587.30	(929.51)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	614,511.27	667,463.52	52,952.25
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,238.72	(9,415.77)	(26,654.50)
Total System State Aid	631,749.99	658,047.75	26,297.76

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**44-2001-000 HITCHCOCK CO UNIFIED SCH SYSTM**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	426.1907	301.8718	(124.3189)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	149.00 25.5235	143.00 29.0030	(6.00) 3.4795
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	451.7142	330.8748	(120.8394)
Cost Group Cost	6,501.0756	8,254.0581	1,752.9825
Subtotal	2,936,628.24	2,731,059.65	(205,568.59)
Transportation Allowance	182,378.57	144,829.00	(37,549.57)
Special Receipts Allowance	271,389.61	271,286.43	(103.18)
Total System Formula Needs	3,390,396.41	3,147,175.08	(243,221.34)
Temporary Aid Adjustment Factor	(42,379.96)	(39,339.69)	3,040.27
Modified System Formula Needs	3,348,016.46	3,107,835.39	(240,181.07)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	235,140,240	229,520,830	(5,619,410)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,233,832.28	2,180,447.89	(53,384.39)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	515,291.61	583,224.77	67,933.16
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,749,123.89	2,763,672.66	14,548.77
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	598,892.56	344,162.73	(254,729.84)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	35,976.93	187,540.48	151,563.54
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	634,869.50	531,703.21	(103,166.29)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	634,869.50	531,703.21	(103,166.29)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**45-0007-000 O'NEILL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,018.6671	995.5915	(23.0756)
Limited English Proficiency Factor	0.00 0.0000	5.00 1.2500	5.00 1.2500
Free Lunch/Poverty Factor	280.00 38.3735	245.00 29.2430	(35.00) (9.1305)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,057.0405	1,026.0845	(30.9561)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	6,871,900.51	7,236,285.56	364,385.05
Transportation Allowance	104,286.06	44,963.34	(59,322.72)
Special Receipts Allowance	636,670.96	673,406.19	36,735.23
Total System Formula Needs	7,612,857.54	7,954,655.10	341,797.55
Temporary Aid Adjustment Factor	(95,160.72)	(99,433.19)	(4,272.47)
Modified System Formula Needs	7,517,696.82	7,855,221.91	337,525.09
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	397,640,183	418,564,877	20,924,694
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,777,581.74	3,976,366.33	198,784.59
Net Option Funding	262,506.88	176,027.22	(86,479.66)
Allocated Income Tax Funds	107,498.00	94,607.51	(12,890.49)
Other Actual Receipts	1,326,139.16	1,356,980.68	30,841.52
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,473,725.77	5,603,981.73	130,255.96
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,043,971.05	2,251,240.18	207,269.13
Net Option Funding	262,506.88	176,027.22	(86,479.66)
Allocated Income Tax Funds	107,498.00	94,607.51	(12,890.49)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,413,975.92	2,521,874.90	107,898.98
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	61,032.76	2,883.63	(58,149.13)
Total System State Aid	2,475,008.68	2,524,758.53	49,749.84

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**45-0025-000 WEST HOLT RURAL HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	456.5622	466.7909	10.2286
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	104.00 11.7541	87.00 7.6378	(17.00) (4.1163)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	468.3163	474.4286	6.1123
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	3,044,559.99	3,345,826.97	301,266.98
Transportation Allowance	7,884.42	10,723.25	2,838.83
Special Receipts Allowance	209,156.68	250,980.57	41,823.89
Total System Formula Needs	3,261,601.08	3,607,530.79	345,929.71
Temporary Aid Adjustment Factor	(40,770.01)	(45,094.13)	(4,324.12)
Modified System Formula Needs	3,220,831.07	3,562,436.65	341,605.58
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	322,711,185	331,169,253	8,458,068
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,065,756.26	3,146,107.90	80,351.65
Net Option Funding	54,936.15	78,688.71	23,752.56
Allocated Income Tax Funds	37,973.43	35,687.35	(2,286.07)
Other Actual Receipts	602,934.98	607,810.07	4,875.08
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,761,600.82	3,868,294.03	106,693.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	54,936.15	78,688.71	23,752.56
Allocated Income Tax Funds	37,973.43	35,687.35	(2,286.07)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	92,909.57	114,376.06	21,466.48
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(205.81)	(205.81)
Total System State Aid	92,909.57	114,170.25	21,260.67

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

**45-0029-000 EWING PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	176.7534	177.0631	0.3098
Limited English Proficiency Factor	6.00 1.5000	8.00 2.0000	2.00 0.5000
Free Lunch/Poverty Factor	60.00 10.2806	44.33 5.5054	(15.67) (4.7752)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	188.5340	184.5685	(3.9654)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,225,673.66	1,301,638.11	75,964.45
Transportation Allowance	117,913.04	112,602.64	(5,310.40)
Special Receipts Allowance	131,782.57	139,310.64	7,528.07
Total System Formula Needs	1,475,369.27	1,553,551.39	78,182.12
Temporary Aid Adjustment Factor	(18,442.12)	(19,419.39)	(977.28)
Modified System Formula Needs	1,456,927.16	1,534,132.00	77,204.84
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	80,207,577	91,108,427	10,900,850
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	761,971.98	865,530.06	103,558.08
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	253,284.62	256,836.30	3,551.69
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,015,256.60	1,122,366.36	107,109.76
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	441,670.56	411,765.64	(29,904.92)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	30,154.99	0.00	(30,154.99)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	471,825.54	411,765.64	(60,059.91)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(24,589.56)	0.00	24,589.56
Total System State Aid	447,235.98	411,765.64	(35,470.35)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**45-0044-000 STUART PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	218.0605	196.1026	(21.9580)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 10.1781	61.00 10.0532	(4.00) (0.1249)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	228.2386	206.1557	(22.0829)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,220,349.45	1,167,808.09	(52,541.36)
Transportation Allowance	43,966.89	43,852.50	(114.39)
Special Receipts Allowance	62,257.00	69,285.00	7,028.00
Total System Formula Needs	1,326,573.34	1,280,945.59	(45,627.75)
Temporary Aid Adjustment Factor	(16,582.17)	(16,011.82)	570.35
Modified System Formula Needs	1,309,991.18	1,264,933.77	(45,057.40)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	57,670,953	63,086,739	5,415,786
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	547,874.05	599,324.02	51,449.97
Net Option Funding	84,592.92	90,917.96	6,325.04
Allocated Income Tax Funds	12,788.73	11,260.17	(1,528.57)
Other Actual Receipts	186,818.93	180,722.28	(6,096.65)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	832,074.63	882,224.42	50,149.79
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	477,916.54	382,709.35	(95,207.20)
Net Option Funding	84,592.92	90,917.96	6,325.04
Allocated Income Tax Funds	12,788.73	11,260.17	(1,528.57)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	575,298.19	484,887.47	(90,410.72)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,875.07	2,203.58	(9,671.49)
Total System State Aid	587,173.27	487,091.05	(100,082.21)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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**45-0137-000 CHAMBERS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	225.2743	232.6859	7.4117
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.44 3.2208	42.00 3.3991	1.56 0.1783
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	228.4950	236.0850	7.5900
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,485,463.49	1,664,949.28	179,485.79
Transportation Allowance	93,240.32	91,925.19	(1,315.13)
Special Receipts Allowance	100,862.67	82,801.78	(18,060.89)
Total System Formula Needs	1,679,566.48	1,839,676.25	160,109.77
Temporary Aid Adjustment Factor	(20,994.58)	(22,995.95)	(2,001.37)
Modified System Formula Needs	1,658,571.90	1,816,680.29	158,108.40
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	96,753,091	105,224,810	8,471,719
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	919,154.36	999,635.70	80,481.33
Net Option Funding	136,510.41	192,025.88	55,515.47
Allocated Income Tax Funds	12,517.56	12,166.43	(351.13)
Other Actual Receipts	199,197.96	184,249.06	(14,948.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,267,380.30	1,388,077.07	120,696.77
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	391,191.60	428,603.23	37,411.63
Net Option Funding	136,510.41	192,025.88	55,515.47
Allocated Income Tax Funds	12,517.56	12,166.43	(351.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	540,219.57	632,795.54	92,575.96
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,609.53)	6,445.47	13,055.00
Total System State Aid	533,610.04	639,241.00	105,630.96

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